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18 UNITED STATES DISTRICT COURT

19 NORTHERN DISTRICT OF CALIFORNIA

20 SAN FRANCISCO DIVISION

21 UNITED STATES OF AMERICA,

22 Criminal No. 3:21-CR-00155-JD

23 Plaintiff,

24 UNITED STATES' WITNESS LIST

25 v.

26 CARLOS E. KEPKE,

27 Defendant.

28 The United States of America hereby submits a list of prospective witnesses that may be called to testify at trial. The United States reserves its rights, in keeping with the Federal Rules of Criminal Procedure, to expand or modify this list before trial and to call additional witnesses as may be necessary during trial.

29 1. Arguelles, Emil: Mr. Arguelles is a former employee of Cititrust International, Ltd., a
30 Belizean company which served, for a time, as the Trustee of the Excelsior Trust, and is also one of the
31 owners of Orion Corporate & Trust Services, Ltd., another Belizean company which served, for a time,
32 as the Trustee of the Excelsior Trust, and will testify about Defendant's business practices, his dealings

1 with Defendant and others, and the conspiracy to conceal Mr. Smith's income.

2 2. Davis, Denise: Ms. Davis is a former employee of Vista Equity Partners, and will testify
3 about Vista Equity Partners' business practices.

4 3. Dubinsky, Bruce: Mr. Dubinsky will testify as an expert witness regarding the issues
5 disclosed by the United States to Defendant pursuant to Rule 16.

6 4. Godfrey, Glen: Mr. Godfrey is one of the owners of Cititrust International, Ltd., a
7 Belizean company which served, for a time, as the Trustee of the Excelsior Trust, and will testify about
8 Defendant's business practices, his dealings with Defendant and others, and the conspiracy to conceal
9 Mr. Smith's income.

10 5. Humphreys, Roger: Mr. Humphreys is a former employee of Mah and Associates, and
11 was involved in preparing Robert Smith's income tax returns, and will testify about the preparation of
12 Robert Smith's income tax returns.

13 6. Kong, Kin: Mr. Kong is an Internal Revenue Service Revenue Agent who was involved
14 in an audit of Vista Equity Partners in 2015, and will testify about that audit.

15 7. Mah, Brian: Mr. Mah is a Partner in Mah and Associates, and was involved in preparing
16 Robert Smith's income tax returns, and will testify about the preparation of Robert Smith's income tax
17 returns.

18 8. Mah, Robert: Mr. Mah is a Partner in Mah and Associates, and was involved in preparing
19 Robert Smith's income tax returns, and will testify about the preparation of Robert Smith's income tax
20 returns.

21 9. Oertel, James: Mr. Oertel is an Internal Revenue Service Revenue Agent, and will testify
22 as a summary expert witness regarding the issues disclosed by the United States to Defendant pursuant
23 to Rule 16.

24 10. Smith, Robert: Mr. Smith is a former client of Defendant's, and will testify about
25 Defendant's business practices, his dealings with Defendant and others, and the conspiracy to conceal
26 Mr. Smith's income.

27 11. Neal, Robyn: Ms. Neal is a former employee of Banque Bonhote in Switzerland, and will
28 testify about Defendant's business practices, her dealings with Defendant and others, and the conspiracy

to conceal Mr. Smith's income.

12. Undercover Agent: An Internal Revenue Service Special Agent who participated in an undercover operation involving Defendant will testify about statements made to and by Defendant during the course of the investigation.

13. In the absence of stipulations, the government will call a Special Agent who participated in the execution of search warrants at Defendant's home office and storage unit in Houston, Texas, in August 2018, as well as document custodians from multiple institutions and entities, possibly including Bank of America, Comerica Bank, Deloitte & Touche, the Internal Revenue Service, Vista Equity Partners, Yahoo, Inc.

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